

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

JPMORGAN CHASE BANK,	)	
NATIONAL ASSOCIATION,	)	Case No. 1:23-cv-01112
	)	
Plaintiff,	)	Hon. District Judge Robert J. Jonker
	)	
v.	)	
	)	
JOHN W. HIGGINS,	)	
MARTHA R. HIGGINS; and the	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	
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UNITED STATES OF AMERICA,	)	
	)	
Counterclaim/Crossclaim Plaintiff,	)	
	)	
v.	)	
	)	
JOHN W. HIGGINS,	)	
MARTHA R. HIGGINS;	)	
	)	
Crossclaim Defendants	)	
	)	
And	)	
	)	
JPMORGAN CHASE BANK, N.A., and	)	
TREASURER, BERRIEN CO., MICHIGAN	)	
	)	
Counterclaim Defendants.	)	
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**STIPULATION REGARDING PAYMENT OF COUNTY PROPERTY TAX**

Defendant United States of America and plaintiff JPMorgan Chase Bank, National Association (“Chase”) hereby stipulate and agree as follows:

1. Chase initiated the current case with a claim against defendants John Higgins and Martha Higgins seeking foreclosure of its mortgage and sale of the property located at 50102 Alpine Blvd., New Buffalo MI 49117 (“the Property”). In its claim, Chase also seeks to

reform the mortgage to encumber the second of two lots (Lot 18 and Lot 203) that makeup the legal description for the Property's street address (the first being already expressly encumbered). This stipulation does not address the parties claims or defenses in regard to reformation.

2. The United States filed a crossclaim against defendants John Higgins and Martha Higgins to reduce their federal tax liabilities to judgment and a claim against all parties to enforce the federal tax liens against the Property through a judicial sale pursuant 26 U.S.C. § 7403.
3. The applicable notice of federal tax lien ("NFTL") for the liabilities from tax years 2011 and 2016 was first filed with the Berrien County registry of deeds against the Property on May 24, 2021, at Liber 3328, Page 2349, as instrument number 2021317179. The NFTL for liability for tax year 2021 was recorded against the property on June 6, 2023, at Liber 3405, Page 1560 with the Berrien County registry of deeds as instrument number 2023381997.
4. The United States and Chase agree that for the pendency of this case, Chase will timely pay the property taxes owed or coming due to the county for the Property.
5. The United States then agrees that Chase's claim for amounts owed for the property taxes paid will take priority, over the United States' claim for federal tax liabilities. This priority of claim shall apply in regard to both Lot 18 and 203, notwithstanding any defenses that may be raised against Chase's claim for reformation.
6. In reliance upon the terms of this stipulation, the United States and Chase agree that neither will oppose the dismissal of Berrien County Treasurer from this case.

IT IS AGREED:

DAVID A. HUBBERT  
Deputy Assistant Attorney General

/s/ Sarah Stoner  
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IT IS SO ORDERED.

Dated: January 25, 2024

/s/ Robert J. Jonker  
HON. ROBERT J. JONKER  
UNITED STATES DISTRICT JUDGE